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Atsushi Kodama

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EXAMINER

GREGG, MARY M

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PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Office Action Summary	Application No. 10/583,330	Applicant(s) KODAMA, ATSUSHI	
	Examiner MARY GREGG	Art Unit 3694	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 22 July 2009.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 29-56 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 29-56 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
 - ☐ Certified copies of the priority documents have been received in Application No. _____.
 - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- | | |
|--|---|
| 1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413) |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | Paper No(s)/Mail Date. _____ |
| 3) <input checked="" type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08) | 5) <input type="checkbox"/> Notice of Informal Patent Application |
| Paper No(s)/Mail Date <u>07/22/2009</u> . | 6) <input type="checkbox"/> Other: _____ |

DETAILED ACTION

1. The following is a Non-Final Office Action in response to communications received 07/09/2009. Claims 1-28 have been canceled. Claims 29-56 have been amended. No new claims have been added. Therefore, claims 29-56 are pending and addressed below.

Continued Examination Under 37 CFR 1.114

2. A request for continued examination under 37 CFR 1.114, including the fee set forth in 37 CFR 1.17 (e), was filed in this application after final rejection. Since this application is eligible for continued examination under 37 CFR 1.114, and the fee set forth in 37 CFR 1.17(e) has been timely paid, the finality of the previous Office action has been withdrawn pursuant to 37 CFR 1.114. Applicant's submission has been entered.

Response to Amendment/Arguments

Claim Rejections - 35 USC § 112

3. Applicant's amendments with respect to claims 29-42 are sufficient to overcome the rejections set forth in the previous Office Action. The examiner withdraws the rejections.

Claim Rejections - 35 USC § 101

4. Applicant's amendments with respect to claims 43-53 are sufficient to overcome the rejections set forth in the previous Office Action. The examiner withdraws the rejections.

Claim Rejections - 35 USC § 102

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5. Applicant's amendments are sufficient to overcome the rejection set forth in the previous Office Action with respect to claims 29-30. See rejection below.

Claim Rejections - 35 USC § 103

6. Applicant's amendments are sufficient to overcome the rejection set forth in the previous Office Action with respect to claims 31-56. See rejection below.

Claim Rejections - 35 USC § 103

7. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

8. Claims 29-30 are rejected under 35 U.S.C. 103(a) as being unpatentable over US Pub No. 2003/0074355 A1 by Menninger et al. (Men), and further in view of Borland Reports for Windows; User Guide (Guide).

In reference to Claim 29:

Men teaches:

(currently amended) A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in- house management documents, the system comprising: a database held in a memory ((Men) FIG. 1), the database for storing ((Men) FIG. 1) disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document (if the prior art structure is capable of performing the intended use and the language states

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intended use or intended result, but does not result in a structural difference between the claimed invention, then the prior art meets the claim); a display device for displaying ((Men) FIG. 45 ref # 4536, 4538) entry fields of the business information; an input device for entering ((Men) FIG. 45 ref # 4522) data into the entry fields; and a processing unit ((Men) FIG. 45 ref # 4510; para 0413) for implementing: (A) a basic slip display means for displaying, a combined account disclosure item entry field for entering the combined account disclosure item, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively ((Men) FIG. 26, FIG. 169, FIG. 172, FIG. 127, FIG. 128; para 1738-1742, wherein the art explicitly teaches underlined data required), and a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information ((Men) FIG. 130, FIG. 134-137)

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database ((Men) FIG. 6-8; para 284);

(C) a disclosure item transfer slip display means for displaying, on the display device, a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information ((Men) FIG. 28, Fig. 33, FIG. 34, FIG. 50, Fig. 51, FIG. 56 (reports), FIG. 126-153, FIG. 156, FIG. 158)

(D) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between ((Men) FIG. 126-153, FIG. 156, FIG. 158); and

(E) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information ((Men) FIG. 165-166)

Said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information, ((Men) FIG. 26, FIG. 169, FIG. 128; para 1739, para 1740) which is information that is legally requested to be disclosed and ((Men) FIG. 50) ... by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject ((Men) FIG. 229, FIG. 230, FIG. 235; para 0274, para 0277-0278, para 0283-0285, para 0308)

Men does not explicitly teach:

... includes number of stock holdings and increase/decrease in employees, ...

Guide teaches/makes obvious:

... includes number of stock holdings and increase/decrease in employees,

...((Guide) chap 4 , pg. 45, pg 57, Chap 5 pg 80-81, Chap 7 pg. 119, pg. 121-124, 128-129; wherein Guide teaches documents creation incorporates grouping, sorting,

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calculating, customized values, depending on the information the user formats into the document creation).

Men explicitly teaches system processing of diverse information for access to the user wherein the information is gathered, aggregated and correlated with other data and accessed. Guide teaches that documents can be customized according to the demands and needs of the user and can have embedded in the document creation algorithms for aggregation and calculation of data. It would have been obvious to one of ordinary skill in the art at the time of the invention to combine the prior art teachings as known work in one field of endeavor may prompt variations of it for use in either the same field or a different one based on design incentives or other market forces if the variations are predictable to one of ordinary skill in the art.

In reference to Claim 30:

The combination teaches:

(currently amended) The document creation system set forth in claim 29 (see rejection of claim 29 above), wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item ((Men) FIG. 1, FIG. 33, FIG. 230), and wherein the processing unit is further implementing: displaying means for displaying, an entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field ((Men) FIG. 127; para 1738-1752, para 1757; wherein prior art teaches association between definition of items and supplier sites); and storing means for storing the

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combined account disclosure item entered into the entry field in the combined account disclosure item table ((Men) para 1750-1765, para 1783)

9. Claims 31-32 are rejected under 35 U.S.C. 103(a) as being unpatentable over JP Pub No. 2002-222385 by Takizawa et al. (Tak) in view of Borland Reports for Windows; User Guide (Guide); and further in view of US Pub No. 2007/0043639 A1 by Tabs et al. (Tab)

In reference to Claim 31:

Tak teaches:

(currently amended) A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents ((Tak) para 0029), the system comprising: a database held in a memory ((Tak) para 0030; FIG. 3), the database for storing disclosure section information ((Tak) FIG. 3, FIG. 6; para 0022, para 0030, para 0036) so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document; a display device for displaying entry fields ((Tak) FIG. 1, FIG. 6; para 0021, para 0022); wherein the prior art teaches a GUI, of the business information; an input device for entering data into the entry fields ((Tak) FIG. 1, FIG. 6 (data input component); para 0021, para 0022, para 0026; wherein the prior art teaches a GUI); and a processing unit for implementing ((Tak) para 0021, para 0026):

(A) a basic slip display means for displaying ((Tak) FIG. 6; para 0020, para 0032; wherein system consist of output part or printer), a combined account disclosure item

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entry field for entering the combined account disclosure item, a subsidiary disclosure item entry field for entering a subsidiary disclosure item indicating auxiliary information added to the combined account item, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and a ...on which the increase/decrease occurs, so as to prompt for entry of basic slip information ((Tak) FIG. 6-9, FIG. 11-12; para 0029, para 0031); (B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database ((Tak) FIG. 2, FIG. 1, FIG. 4; para 0031);

(C) a disclosure item transfer slip display means for displaying, on the display device, a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information ((Tak) para 0031; wherein the prior art teaches user can adjust operation input data, checking spreadsheet, para 0035, para 0048, para 0049, para 0051);

(D) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between ((Tak) FIG. 3; para 0029, para 0031, para 0048); and

(E) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information ((Tak) FIG. 2, FIG. 5, FIG. 7, FIG. 8, FIG. 10, FIG. 11, FIG. 13; para 0019, para 0031)

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Said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information ((Tak) para 0029, para 0031),... by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject((Tak) FIG. 9, para 0029, para 0031)

The current English translation of Tak suggest but does not explicitly teach:

... which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employeesdate entry field for entering a ...

Tab teaches:

... which is information that is legally requested to be disclosed...((Tab) para 0005)

Guide teaches/makes obvious:

... and includes number of stock holdings and increase/decrease in employeesdate entry field for entering a ...((Guide) chap 4 , pg. 45, pg. 49, pg 57, Chap 5 pg 80-81, Chap 7 pg. 119, pg. 121-124, 128-129; wherein Guide teaches documents creation incorporates grouping, sorting, calculating, customized values, depending on the information the user formats into the document creation).

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Tab teaches that financial and business reports contain legal requirement compliance. Tak teaches a system wherein the user can access earning statements, Net profit/loss information which would encompass financial and business data. Therefore, as Tak teaches financial and business reports it would have been obvious to at the time of the invention to incorporate the teachings of Tab for compliance which provides some teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

Both the combination and Guide are explicitly directed toward document reports. The combination teaches earning statements, net profit/loss which implies financial calculation Guide teaches that documents can be customized according to the demands and needs of the user and can have embedded in the document creation algorithms for aggregation and calculation of data. It would have been obvious to one of ordinary skill in the art at the time of the invention to combine the prior art teachings as known work in one field of endeavor may prompt variations of it for use in either the same field or a different one based on design incentives or other market forces if the variations are predictable to one of ordinary skill in the art.

In reference to Claim 32:

The combination teaches:

(Currently Amended) The document creation system set forth in claim 31 (see rejection of claim 31 above), wherein the database comprises a combined account

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disclosure item table for storing the combined account disclosure item and a subsidiary disclosure item table for storing the subsidiary disclosure item ((Tak) FIG. 6, para 0037, para 0040, para 0048, para 0050), and wherein the processing unit ((Tak) FIG. 1) is further for implementing: displaying means for displaying ((Tak) para 0050), a first entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field, and a second entry field for entering the subsidiary disclosure item in the subsidiary disclosure item table as an option on the display device when the basic slip display means displays the subsidiary disclosure item entry field ((Tak) para 0050, para 0054, para 0036, para 0037); and storing means for storing the combined account disclosure item entered in the first entry field in the combined account disclosure item table and for storing the subsidiary disclosure item entered into the second entry field in the subsidiary disclosure item table ((Tak) para 0050; FIG. 1- 3, FIG. 5, FIG. 11-13)

10. Claims 33-56 are rejected under 35 U.S.C. 103(a) as being unpatentable over JP Pub No. 2002-222385 by Takizawa et al. (Tak) in view of Borland Reports for Windows; User Guide (Guide); and in view of US Pub No. 2007/0043639 A1 by Tabs et al. (Tab) and further in view of US Patent No. 7,305,358 B1 by Sekiya (Sek)
In reference to Claim 33:

(currently amended) A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in- house management documents ((Tak) para 0029), the system

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comprising: a database held in a memory, the database for storing disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document, and for storing formula item information for correlating a formula item (referring to intended use), the formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs ((Tak) FIG. 1, FIG. 6, FIG. 9; para 0036, para 0037, para 0048, para 0050); a display device for displaying entry fields of the business information ((Tak) FIG. 1; para 0051); an input device for entering data into the entry fields ((Tak) FIG. 1; para 0051); and a processing unit for implementing ((Tak) FIG. 1 para 0050):

(A) a basic slip display means for displaying, a combined account disclosure item entry field for entering the combined account disclosure item, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively ((Tak) para 0013, para 0026, para 0050, FIG. 9), and ...on which the increase/decrease occurs, so as to prompt for entry of basic slip information ((Tak) FIG. 9; para 0026, para 0036);

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database ((Tak) FIG. 3, FIG. 6, FIG. 9, FIG. 10, FIG. 12, FIG. 13; para 0036, para 0037)...

(D) a calculating slip registration means for registering, in a calculating item table, the calculation result item calculated by the calculation formula in correlation with the calculation formula ((Tak) FIG. 12-13);

(E) a disclosure item transfer slip display means for displaying, a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information((Tak) para 0029, para 0031, para 0032)

(F) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between ((Tak) para 0029, para 0031, para 0032; FIG. 11, FIG. 12); and

(G) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section info ((Tak) para 0029, para 0031, para 0032, para 0039, para 0057, para 0059; FIG. 11, FIG. 12)

Said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information ((Tak) para 0029, para 0031),... by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject((Tak) FIG. 9, para 0029, para 0031)

The current English translation of Tak suggest but does not explicitly teach:

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...a date entry field for entering a date...(C) a calculating slip display means for displaying, on the display device, a formula item entry field for entering a calculation formula represented by enumerating the combined account disclosure items, and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula ;...which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees ..

Sek teaches:

...a date entry field for entering a date ((Sek) Col 11-12)...(C) a calculating slip display means for displaying, a formula item entry field for entering a calculation formula represented by enumerating the combined account disclosure items, and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula ;...((Sek) abstract, Col 7-9).

Tab teaches:

which is information that is legally requested to be disclosed ((Tab) para 0005)

Guide teaches/makes obvious:

...and includes number of stock holdings and increase/decrease in employees
...((Guide) chap 4 , pg. 45, pg. 49, pg 57, Chap 5 pg 80-81, Chap 7 pg. 119, pg. 121-124, 128-129; wherein Guide teaches documents creation incorporates grouping, sorting, calculating, customized values, depending on the information the user formats into the document creation).

Although Tak does not explicitly teach a formula, Tak teaches financial results that are calculated by accounting formulae, Sek teaches explicitly of formulas with respect to accounting ((Sek) abstract, Col 7-9).. Both Tak and Sek are explicitly directed toward accounting ledgers, accounting results and reports. Tak teaches earning statements, net profit/loss which implies financial calculation. Sek teaches the need for a system to reduce the time taken to create financial documents. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to apply a known technique to a known device (method, or product) ready for improvement to yield predictable results

Tab teaches that financial and business reports contain legal requirement compliance. The combination teaches a system wherein the user can access earning statements, Net profit/loss information which would encompass financial and business data. Therefore, as the combination teaches financial and business reports it would have been obvious to at the time of the invention to incorporate the teachings of Tab for compliance which provides some teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

Both the combination and Guide are explicitly directed toward document reports. The combination teaches earning statements, net profit/loss which implies financial calculation Guide teaches that documents can be customized according to the demands and needs of the user and can have embedded in the document creation algorithms for aggregation and calculation of data. It would have been obvious to one of ordinary skill

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in the art at the time of the invention to combine the prior art teachings as known work in one field of endeavor may prompt variations of it for use in either the same field or a different one based on design incentives or other market forces if the variations are predictable to one of ordinary skill in the art.

In reference to Claim 34:

The combination teaches:

(currently amended) The document creation system set forth in claim 33 wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item, and wherein the processing unit is further (see rejection of claim 33 above), for implementing: displaying means for displaying, ((Tak) FIG. 1), an entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field ((Tak) para 0050, para 0036, para 0037); and storing means for storing the combined account disclosure item entered into the entry field in the combined account disclosure item table ((Tak) FIG 1).

In reference to Claim 35:

(currently amended) A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in- house management documents((Tak) para 0029), the system comprising: a database held in a memory ((Tak) FIG.I), the database for storing disclosure section information so as to correlate a disclosure item of business

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information with a disclosure position of the disclosure item in a document, and for storing formula item information for correlating a formula item, the formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs ((Tak) FIG. 1, FIG. 6, FIG. 9; para 0036, para 0037, para 0048, para 0050); a display device for displaying entry fields of the business information ((Tak) FIG. 1 ; para 0051); an input device for entering data into the entry fields ((Tak) FIG. 1 ; para 0051); and a processing unit ((Tak) FIG. 1 para 0050) for implementing:

(A) a basic slip display means for displaying, a combined account disclosure item entry field for entering the combined account disclosure item, a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account item, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively ((Tak) para 0013, para 0026, para 0036, para 0010, para 0050, FIG. 9), and a ...on which the increase/decrease occurs, so as to prompt for entry of basic slip information; ((Tak) FIG. 9; para 0026, para 0036);

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database ((Tak) FIG. 3, FIG. 6, FIG. 9, FIG. 10, FIG. 12, FIG. 13; para 0036, para 0037);...

(D) a calculating slip registration means for registering, in a calculating item table, the calculation result item calculated by the calculation formula in correlation with the calculation formula((Tak) FIG. 12-13);

(E) a disclosure item transfer slip display means for displaying, a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information((Tak) para 0029, para 0031, para 0032)

(F) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between ((Tak) para 0029, para 0031, para 0032; FIG. 11, FIG. 12); and

(G) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section info ((Tak) para 0029, para 0031, para 0032, para 0039, para 0057, para 0059; FIG. 11, FIG. 12)

Said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information ((Tak) para 0029, para 0031),... by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure

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account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject((Tak) FIG. 9, para 0029, para 0031)

The current English translation of Tak suggest but does not explicitly teach:

... date entry field for entering a date...(C) a calculating slip display means for displaying, on the display device, a formula item entry field for entering calculation formula represented by enumerating the combined account disclosure items, and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula;...which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees..

Sek teaches:

...a date entry field for entering a date ((Sek) Col 11-12)...(C) a calculating slip display means for displaying, on the display device, a formula item entry field for entering a calculation formula represented by enumerating the combined account disclosure items, and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula ;...((Sek) abstract, Col 7-9).

Tab teaches:

which is information that is legally requested to be disclosed ((Tab) para 0005)

Guide teaches/makes obvious:

...and includes number of stock holdings and increase/decrease in employees
...((Guide) chap 4 , pg. 45, pg. 49, pg 57, Chap 5 pg 80-81, Chap 7 pg. 119, pg. 121-

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124, 128-129; wherein Guide teaches documents creation incorporates grouping, sorting, calculating, customized values, depending on the information the user formats into the document creation).

Although Tak does not explicitly teach a formula, Tak teaches financial results that are calculated by accounting formulae, Sek teaches explicitly of formulas with respect to accounting ((Sek) abstract, Col 7-9).. Both Tak and Sek are explicitly directed toward accounting ledgers, accounting results and reports. Tak teaches earning statements, net profit/loss which implies financial calculation. Sek teaches the need for a system to reduce the time taken to create financial documents. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to apply a known technique to a known device (method, or product) ready for improvement to yield predictable results

Tab teaches that financial and business reports contain legal requirement compliance. The combination teaches a system wherein the user can access earning statements, Net profit/loss information which would encompass financial and business data. Therefore, as the combination teaches financial and business reports it would have been obvious to at the time of the invention to incorporate the teachings of Tab for compliance which provides some teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

Both the combination and Guide are explicitly directed toward document reports. The combination teaches earning statements, net profit/loss which implies financial

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calculation Guide teaches that documents can be customized according to the demands and needs of the user and can have embedded in the document creation algorithms for aggregation and calculation of data. It would have been obvious to one of ordinary skill in the art at the time of the invention to combine the prior art teachings as known work in one field of endeavor may prompt variations of it for use in either the same field or a different one based on design incentives or other market forces if the variations are predictable to one of ordinary skill in the art.

In reference to Claim 36:

The combination teaches:

(currently amended) The document creation system set forth in claim 35, wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item and a subsidiary disclosure item table for storing the subsidiary disclosure item, and wherein the processing unit is further ((see rejection of claim 35 above) for implementing: displaying means for displaying, a first entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field, and a second entry field for entering the subsidiary disclosure item in the subsidiary disclosure item table as an option on the display device when the basic slip display means displays the subsidiary disclosure item entry field; ((Tak) para 0050, para 0054, para 0036, para 0037); and storing means for storing the combined account disclosure item entered in the first entry field in the combined account disclosure item table and for storing the subsidiary disclosure item

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entered into the second entry field in the subsidiary disclosure item table ((Tak) para 0050; FIG. 1- 3, FIG. 5, FIG. 11-13).

In reference to Claim 37:

(amended currently) A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in- house management documents ((Tak) para 0029), the system comprising: a database held in a memory, the database for storing disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document; ((Tak) FIG. 1) a display device for displaying entry fields of the business information ((Tak) FIG. 1); an input device for entering data into the entry fields((Tak) FIG. 1 ; para 0051); and a processing unit, the processing unit ((Tak) FIG. 1; para 0050) for implementing:

(A) a basic slip display means for displaying, a combined account disclosure item entry field for entering the combined account disclosure item, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, ((Tak) para 0013, para 0026, para 0036, para 0010, para 0050, FIG. 9), and a ... on which the increase/decrease occurs, so as to prompt for entry of basic slip information; ((Tak) FIG. 9; para 0026, para 0036);

(C)..., upon itemization of the basic slip information with each combined account disclosure item ((Tak) para 0010, para 0026, para 0031, para 0036, para 0028; FIG. 2, FIG. 3, FIG. 6)

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(D) a disclosure item transfer slip display means for displaying, a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information ((Tak) para 0029, para 0031, para 0032)

(E) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and((Tak) para 0029, para 0031, para 0032; FIG. 11, FIG. 12); and

(F) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section info ((Tak) para 0029, para 0031, para 0032, para 0039, para 0057, para 0059; FIG. 11, FIG. 12)

Said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information ((Tak) para 0029, para 0031),... by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject((Tak) FIG. 9, para 0029, para 0031)

The current English translation of Tak suggest but does not explicitly teach:

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... a date entry field for entering a date...(C) a disclosure ledger creation means for calculating credit/debit balance in a given period on the basis of date information and expression unitage information of the basic slip information;...which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees...

Sek teaches:

... a date entry field for entering a date((Sek) Col 11-12)...(C) a disclosure ledger creation means for calculating credit/debit balance in a given period on the basis of date information and expression unitage information of the basic slip information... ((Sek) abstract, Col 7-9).

Tab teaches:

which is information that is legally requested to be disclosed ((Tab) para 0005)

Guide teaches/makes obvious:

...and includes number of stock holdings and increase/decrease in employees
...((Guide) chap 4 , pg. 45, pg. 49, pg 57, Chap 5 pg 80-81, Chap 7 pg. 119, pg. 121-124, 128-129; wherein Guide teaches documents creation incorporates grouping, sorting, calculating, customized values, depending on the information the user formats into the document creation).

Although Tak does not explicitly teach a formula, Tak teaches financial results that are calculated by accounting formulae, Sek teaches explicitly of formulas with respect to accounting ((Sek) abstract, Col 7-9).. Both Tak and Sek are explicitly directed toward accounting ledgers, accounting results and reports. Tak teaches earning

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statements, net profit/loss which implies financial calculation. Sek teaches the need for a system to reduce the time taken to create financial documents. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to apply a known technique to a known device (method, or product) ready for improvement to yield predictable results.

Tab teaches that financial and business reports contain legal requirement compliance. The combination teaches a system wherein the user can access earning statements, Net profit/loss information which would encompass financial and business data. Therefore, as the combination teaches financial and business reports it would have been obvious to at the time of the invention to incorporate the teachings of Tab for compliance which provides some teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

Both the combination and Guide are explicitly directed toward document reports. The combination teaches earning statements, net profit/loss which implies financial calculation Guide teaches that documents can be customized according to the demands and needs of the user and can have embedded in the document creation algorithms for aggregation and calculation of data. It would have been obvious to one of ordinary skill in the art at the time of the invention to combine the prior art teachings as known work in one field of endeavor may prompt variations of it for use in either the same field or a different one based on design incentives or other market forces if the variations are predictable to one of ordinary skill in the art.

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In reference to Claim 38:

The combination teaches:

(Currently amended) The document creation system set forth in claim 37, wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item, and wherein the processing unit is further for implementing: displaying means for displaying ((Tak) FIG. 1), an entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field ((Tak) para 0050, para 0054, para 0036, para 0037); and storing means for storing the combined account disclosure item entered in the first entry field in the combined account disclosure item table ((Tak) FIG. 1)

In reference to Claim 39:

(Currently amended) A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in- house management documents((Tak) para 0029, para 0050), the system comprising:

a database held in a memory, the database for storing disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document ((Tak) FIG. 1);

a display device for displaying entry fields of the business information ((Tak) FIG. 1) ; an input device for entering data into the entry fields ((Tak) FIG. 1; para 0036); and a processing unit for implementing((Tak) FIG. 1):

(A) a basic slip display means for displaying, on the display device, a combined account disclosure item entry field for entering the combined account disclosure item, a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account item, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively ((Tak) para 0013, para 0026, para 0036, para 0010, para 0050, FIG. 9), and a ...on which the increase/decrease occurs, so as to prompt for entry of basic slip information; ((Tak) FIG. 9; para 0026, para 0036);

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database ((Tak) FIG. 3, FIG. 6, FIG. 9, FIG. 10, FIG. 12, FIG. 13; para 0036, para 0037)...

(D) a disclosure item transfer slip display means for displaying, on the display device, a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information((Tak) para 0029, para 0031, para 0032);

(E) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and((Tak) para 0029, para 0031, para 0032; FIG. 11, FIG. 12);

(F) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section info ((Tak) para 0029, para 0031, para 0032, para 0039, para 0057, para 0059; FIG. 11, FIG. 12)

Said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information ((Tak) para 0029, para 0031),... by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject((Tak) FIG. 9, para 0029, para 0031)

The current English translation of Tak suggest but does not explicitly teach:

... a date entry field for entering a date...(C) a disclosure ledger creation means for calculating credit/debit balance in a given period on the basis of date information and expression unitage information of the basic slip information... ;... which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees...

Sek teaches:

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... a date entry field for entering a date((Sek) Col 11-12)...(C) a disclosure ledger creation means for calculating credit/debit balance in a given period on the basis of date information and expression unitage information of the basic slip information... ;...((Sek) abstract, Col 7-9).

Tab teaches:

which is information that is legally requested to be disclosed ((Tab) para 0005)

Guide teaches/makes obvious:

...and includes number of stock holdings and increase/decrease in employees
...((Guide) chap 4 , pg. 45, pg. 49, pg 57, Chap 5 pg 80-81, Chap 7 pg. 119, pg. 121-124, 128-129; wherein Guide teaches documents creation incorporates grouping, sorting, calculating, customized values, depending on the information the user formats into the document creation).

Both Tak and Sek are explicitly directed toward accounting legders, accounting results and reports. Sek teaches the need for a system to reduce the time taken to create financial documents. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to apply a known technique to a known device (method, or product) ready for improvement to yield predictable results

Tab teaches that financial and business reports contain legal requirement compliance. The combination teaches a system wherein the user can access earning statements, Net profit/loss information which would encompass financial and business data. Therefore, as the combination teaches financial and business reports it would have been obvious to at the time of the invention to incorporate the teachings of Tab for

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compliance which provides some teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214.3

Both the combination and Guide are explicitly directed toward document reports. The combination teaches earning statements, net profit/loss which implies financial calculation. Guide teaches that documents can be customized according to the demands and needs of the user and can have embedded in the document creation algorithms for aggregation and calculation of data. It would have been obvious to one of ordinary skill in the art at the time of the invention to combine the prior art teachings as known work in one field of endeavor may prompt variations of it for use in either the same field or a different one based on design incentives or other market forces if the variations are predictable to one of ordinary skill in the art.

In reference to Claim 40:

(currently amended) The document creation system set forth in claim 39 (see rejection of claim 39 above), wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item and a subsidiary disclosure item table for storing the subsidiary disclosure item ((Tak) FIG. 1, FIG. 3-6, FIG. 9, FIG. 11; para 0050), and wherein the processing unit is further for implenting: displaying means for displaying ((Tak) FIG. 1), a first entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field ((Tak) para 0036, para 0037, para 0050; FIG. 6), and

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a second entry field for entering the subsidiary disclosure item in the subsidiary disclosure item table as an option on the display device when the basic slip display means displays the subsidiary disclosure item entry field ((Tak) para 0036); and storing means for storing the combined account disclosure item entered in the first entry field in the combined account disclosure item table and for storing the subsidiary disclosure item entered into the second entry field in the subsidiary disclosure item table ((Tak) FIG. 1; para 0026, para 0027, para 0040, para 0050)

In reference to Claim 41:

(currently amended) A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents((Tak) para 0029), the system comprising: a database held in a memory ((Tak) FIG. 1), the database for storing disclosure section information so as to correlate a disclosure item of business information with a disclosure position of the disclosure item in a document ((Tak) FIG.1), and for storing formula item information for correlating a formula item, the formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs ((Tak) FIG. 1); a display device for displaying entry fields of the business information ((Tak) FIG. 1); an input device for entering data into the entry fields ((Tak) FIG. 1); and a processing unit for implementing((Tak) FIG.1) comprising:

(A) a basic slip display means for displaying, a combined account disclosure item entry field for entering the combined account disclosure item, a subsidiary disclosure

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item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account title, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and ...on which the increase/decrease occurs, so as to prompt for entry of basic slip information ((Tak) para 0036, para 0037, para 0053; FIG. 9);

(B) a basic slip registration means for registering the basic slip information entered into the entry fields to be stored as correlated business information in the database ((Tak) FIG. 3, FIG. 6, FIG. 9, FIG. 10, FIG. 12, FIG. 13; para 0036, para 0037);...

(F) a disclosure item transfer slip display means for displaying, on the display device, a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information((Tak) para 0029, para 0031, para 0032)

(G) a disclosure item transfer slip registration means for registering the disclosure item information entered into each of the entry fields in the database with correlation there between; and((Tak) para 0029, para 0031, para 0032; FIG. 11, FIG. 12);

(H) a document creation means for creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section info ((Tak) para 0029, para 0031, para 0032, para 0039, para 0057, para 0059; FIG. 11, FIG. 12)

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Said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information ((Tak) para 0029, para 0031),... by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject((Tak) FIG. 9, para 0029, para 0031)

The current English translation of Tak suggest but does not teach explicitly:

... a date entry field for entering a date ... (C) a disclosure ledger creation means for calculating credit/debit balance in a given period on the basis of date information and expression unitage information of the basic slip information, upon itemization of the basic slip information with each combined account disclosure item;

(D) a calculating slip display means for displaying, on the display device, a formula item entry field for entering calculation formula represented by enumerating the combined account disclosure items, and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula

(E) a calculating slip registration means for registering, in a calculating item table, the calculation result item calculated by the calculation formula in correlation with the calculation formula;... which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees...

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Sek teaches:

... a date entry field for entering a date ((Sek) Col 11-12)... (C) a disclosure ledger creation means for calculating credit/debit balance in a given period on the basis of date information and expression unitage information of the basic slip information, upon itemization of the basic slip information with each combined account disclosure item; (D) a calculating slip display means for displaying, on the display device, a formula item entry field for entering calculation formula represented by enumerating the combined account disclosure items, and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula(E) a calculating slip registration means for registering, in a calculating item table, the calculation result item calculated by the calculation formula in correlation with the calculation formula ((Sek) abstract, Col 7-9).

Tab teaches:

which is information that is legally requested to be disclosed ((Tab) para 0005)

Guide teaches/makes obvious:

...and includes number of stock holdings and increase/decrease in employees
...((Guide) chap 4 , pg. 45, pg. 49, pg 57, Chap 5 pg 80-81, Chap 7 pg. 119, pg. 121-124, 128-129; wherein Guide teaches documents creation incorporates grouping, sorting, calculating, customized values, depending on the information the user formats into the document creation).

Both Tak and Sek are explicitly directed toward accounting legders, accounting results and reports. Sek teaches the need for a system to reduce the time taken to

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create financial documents. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to apply a known technique to a known device (method, or product) ready for improvement to yield predictable results

Tab teaches that financial and business reports contain legal requirement compliance. The combination teaches a system wherein the user can access earning statements, Net profit/loss information which would encompass financial and business data. Therefore, as the combination teaches financial and business reports it would have been obvious to at the time of the invention to incorporate the teachings of Tab for compliance which provides some teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

Both the combination and Guide are explicitly directed toward document reports. The combination teaches earning statements, net profit/loss which implies financial calculation Guide teaches that documents can be customized according to the demands and needs of the user and can have embedded in the document creation algorithms for aggregation and calculation of data. It would have been obvious to one of ordinary skill in the art at the time of the invention to combine the prior art teachings as known work in one field of endeavor may prompt variations of it for use in either the same field or a different one based on design incentives or other market forces if the variations are predictable to one of ordinary skill in the art.

In reference to Claim 42:

(Currently Amended) The document creation system set forth in claim 41 (see rejection of claim 41 above), wherein the database comprises a combined account disclosure item table for storing the combined account disclosure item and a subsidiary disclosure item table for storing the subsidiary disclosure item ((Tak) FIG. 1; FIG. 9; para 0036, para 0050), and wherein the processing unit is further for implementing: displaying means for displaying, ...; and storing means for storing the combined account disclosure item entered in the first entry field in the combined account disclosure item table and for storing the subsidiary disclosure item entered into the second entry field in the subsidiary disclosure item table ((Tak) FIG. 1, FIG. 6, FIG. 9; para 0036, para 0048, para 0050)

Tak does not explicitly teach:

... a first entry field for entering the combined account disclosure item in the combined account disclosure item table as an option on the display device when the basic slip display means displays the combined account disclosure item entry field, and a second entry field for entering the subsidiary disclosure item in the subsidiary disclosure item table as an option on the display device when the basic slip display means displays the subsidiary disclosure item entry field

Although Tak does not explicitly teach combining as account disclosure item table as an option, Tak does teach "various kinds of data of business, general affairs, personal affairs..." (para 0004) which suggest the user can chose (i.e. option) what kind of supplementary disclosure data to apply with the digital data. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to include

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feature of options with respect to account disclosure data as the teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214.3

In reference to Claim 43:

Tak teaches:

(Currently amended) A computer-readable recording medium storing a computer program therein((Tak) para 0022) for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents ((Tak) para 0013, para 0015, para 0026, para 0036), the computer program for causing a system to execute the steps of:

accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document ((Bor) pg. 79-84, pg. 143-149, pg. 173-174, pg. 185, pg. 188); displaying a combined account disclosure item entry field for entering the combined account disclosure item, displaying an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and displaying ...on which the increase/decrease occurs, so as to prompt for entry of basic slip information ((Tak) FIG. 9; para 0036, para 0037); registering the basic slip information entered into the entry fields to be stored as correlated business information ((Tak) para 0050, para 0048); displaying a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined

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account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information ((Tak) para 0043, para 0048, para 0040, para 0049, para 0036); registering the disclosure item information entered into each of the entry fields in the database with correlation there between ((Tak) para 0047); and creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information ((Tak) para 0032) said computer program managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information ((Tak) para 0029, para 0031),... by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject((Tak) FIG. 9, para 0029, para 0031)

The current English translation of Tak suggest but does not explicitly teach:

... a date entry field for entering a date... which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees...

Sek teaches:

... a date entry field for entering a date ((Sek) Col 11-12)...

Tab teaches:

which is information that is legally requested to be disclosed ((Tab) para 0005)

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Guide teaches/makes obvious:

...and includes number of stock holdings and increase/decrease in employees
...((Guide) chap 4 , pg. 45, pg. 49, pg 57, Chap 5 pg 80-81, Chap 7 pg. 119, pg. 121-124, 128-129; wherein Guide teaches documents creation incorporates grouping, sorting, calculating, customized values, depending on the information the user formats into the document creation).

Both Tak and Sek are explicitly directed toward accounting legders, accounting results and reports. Sek teaches the need for a system to reduce the time taken to create financial documents. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to apply a known technique to a known device (method, or product) ready for improvement to yield predictable results

Tab teaches that financial and business reports contain legal requirement compliance. The combination teaches a system wherein the user can access earning statements, Net profit/loss information which would encompass financial and business data. Therefore, as the combination teaches financial and business reports it would have been obvious to at the time of the invention to incorporate the teachings of Tab for compliance which provides some teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

Both the combination and Guide are explicitly directed toward document reports. The combination teaches earning statements, net profit/loss which implies financial calculation Guide teaches that documents can be customized according to the demands

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and needs of the user and can have embedded in the document creation algorithms for aggregation and calculation of data. It would have been obvious to one of ordinary skill in the art at the time of the invention to combine the prior art teachings as known work in one field of endeavor may prompt variations of it for use in either the same field or a different one based on design incentives or other market forces if the variations are predictable to one of ordinary skill in the art.

In reference to Claim 44:

Tak teaches:

(Currently amended) The computer-readable recording medium storing a computer program therein set forth in claim 43 (see rejection of claim 43 above), the computer program for further causing a system to execute the step of displaying combined account disclosure item data as an option when displaying the combined account disclosure item entry field

Although Tak does not explicitly teach combining as account disclosure item table as an option, Tak does teach "various kinds of data of business, general affairs, personal affairs..."(para 0004) which suggest the user can chose (i.e. option) what kind of supplementary disclosure data to apply with the digital data. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to include feature of options with respect to account disclosure data as the teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3.

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In reference to Claim 45:

Tak teaches:

(Currently Amended) A computer-readable recording medium storing a computer program therein((Tak) para 0022) for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents((Tak) para 0013, para 0015, para 0026, para 0036), the computer program for causing a system to execute the steps of: accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document ((Tak) para 0029, para 0031; FIG. 3, FIG. 4); displaying a combined account disclosure item entry field for entering the combined account disclosure item, displaying a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account item, displaying an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and a ...on which the increase/decrease occurs, so as to prompt for entry of basic slip information registering the basic slip information entered into the entry fields to be stored as correlated business information ((Tak)para 0030, para 0032, para 0036); displaying a disclosure item entry field for entering the disclosure items and a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information ((Tak) para 0029, para 0031, para 0032) ; registering the disclosure item information entered into each of the entry fields in the database with correlation there

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between ((Tak) para 0040, para 0048); and creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information((Tak) para 0029, para 0031, para 0032, para 0039, para 0057, para 0059; FIG. 11, FIG. 12)

Said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information ((Tak) para 0029, para 0031),... by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject((Tak) FIG. 9, para 0029, para 0031)

The current English translation of Tak suggest but does not explicitly teach:

...date entry field for entering a date... ... which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees...

Sek teaches:

... a date entry field for entering a date((Sek) Col 11-12)...

Tab teaches:

which is information that is legally requested to be disclosed ((Tab) para 0005)

Guide teaches/makes obvious:

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...and includes number of stock holdings and increase/decrease in employees

...((Guide) chap 4 , pg. 45, pg. 49, pg 57, Chap 5 pg 80-81, Chap 7 pg. 119, pg. 121-124, 128-129; wherein Guide teaches documents creation incorporates grouping, sorting, calculating, customized values, depending on the information the user formats into the document creation).

Both Tak and Sek are explicitly directed toward accounting legders, accounting results and reports. Sek teaches the need for a system to reduce the time taken to create financial documents. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to apply a known technique to a known device (method, or product) ready for improvement to yield predictable results

Tab teaches that financial and business reports contain legal requirement compliance. The combination teaches a system wherein the user can access earning statements, Net profit/loss information which would encompass financial and business data. Therefore, as the combination teaches financial and business reports it would have been obvious to at the time of the invention to incorporate the teachings of Tab for compliance which provides some teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

Both the combination and Guide are explicitly directed toward document reports. The combination teaches earning statements, net profit/loss which implies financial calculation Guide teaches that documents can be customized according to the demands and needs of the user and can have embedded in the document creation algorithms for

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aggregation and calculation of data. It would have been obvious to one of ordinary skill in the art at the time of the invention to combine the prior art teachings as known work in one field of endeavor may prompt variations of it for use in either the same field or a different one based on design incentives or other market forces if the variations are predictable to one of ordinary skill in the art.

In reference to Claim 46:

The combination teaches:

(Currently amended) The computer-readable recording medium the computer program set forth in claim 45 (see rejection of claim 45 above), for further causing a system to execute the step of displaying combined account disclosure item data as an option when displaying the combined account disclosure entry field, and displaying subsidiary disclosure item data as an option when displaying the subsidiary disclosure item entry field ((para 0043, para 0041, para 0042, para 0036, para 0037)

Although Tak does not explicitly teach combining as account disclosure item as an option, Tak does teach "various kinds of data of business, general affairs, personal affairs..."(para 0004) which suggest the user can chose (i.e. option) what kind of supplementary disclosure data to apply with the digital data. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to include feature of options with respect to account disclosure data as the teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

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In reference to Claim 47:

Tak teaches:

(Currently amended) A -readable recording medium storing a computer program therein((Tak) para 0022) for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents ((Tak) para 0013, para 0015, para 0026, para 0036), and for managing, when numerical business information is to be managed, at least one combined account disclosure item that is defined by extending a combined account title, represented by an increase/decrease in money, to non-accounting information, which is information that has not been managed by journalizing or entry on a ledger or an accounting book, by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject ((Tak) para 0032, para 0030, para 0036, para 0043), the computer program product for causing a system to execute the steps of "accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document, and ...item indicating operation symbols such as addition and subtraction signs ((Tak) para 0043, para 0041, para 0029, para 0031; FIG. 3, FIG. 4, FIG. 9); displaying a combined account disclosure item entry field for entering the combined account disclosure item, an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit

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columns, respectively, and ...which the increase/decrease occurs, so as to prompt for entry of basic slip information; registering the basic slip information entered into the entry fields to be stored as correlated business information ((Tak) para 0031, para 0029, para 0041, para 0043, para 0032, para 0037; FIG. 2, FIG. 11, FIG. 12, FIG. 13);..., and displaying a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by the calculation formula ((Tak) FIG. 9);... displaying a disclosure item entry field for entering the disclosure items and displaying a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information ((Tak) FIG. 9, FIG. 10, FIG. 11, FIG. 12, FIG. 13; para 0031, para 0029, para 0033, para 0043, para 0045, para 0053, para 0057, para 0058); registering the disclosure item information entered into each of the entry fields in the database with correlation there between ((Tak) para 0032, para 0033, para 0036); and creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information ((Tak) para 0037, para 0036, para 0043)

Said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information ((Tak) para 0029, para 0031),... by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure

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account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject((Tak) FIG. 9, para 0029, para 0031)

The current English translation of Tak suggest but does not explicitly teach:

...a date entry field for entering a date on... accessing formula item information for correlating a formula item, the formula item information being a combined account disclosure..., displaying a formula item entry field for entering a calculation formula represented by enumerating the combined account disclosure items..., registering the calculation result item calculated by the calculation formula in correlation with the calculation formula... which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees...

Sek teaches:

...a date entry field for entering a date on((Sek) Col 11-12)... accessing formula item information for correlating a formula item, the formula item information being a combined account disclosure..., displaying a formula item entry field for entering a calculation formula represented by enumerating the combined account disclosure items..., registering the calculation result item calculated by the calculation formula in correlation with the calculation formula... ;...((Sek) abstract, Col 7-9).

Tab teaches:

which is information that is legally requested to be disclosed ((Tab) para 0005)

Guide teaches/makes obvious:

...and includes number of stock holdings and increase/decrease in employees
...((Guide) chap 4 , pg. 45, pg. 49, pg 57, Chap 5 pg 80-81, Chap 7 pg. 119, pg. 121-

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124, 128-129; wherein Guide teaches documents creation incorporates grouping, sorting, calculating, customized values, depending on the information the user formats into the document creation).

Both Tak and Sek are explicitly directed toward accounting legders, accounting results and reports. Tak teaches earning statements, net profit/loss which implies financial calculation. Sek teaches the need for a system to reduce the time taken to create financial documents. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to apply a known technique to a known device (method, or product) ready for improvement to yield predictable results

Tab teaches that financial and business reports contain legal requirement compliance. The combination teaches a system wherein the user can access earning statements, Net profit/loss information which would encompass financial and business data. Therefore, as the combination teaches financial and business reports it would have been obvious to at the time of the invention to incorporate the teachings of Tab for compliance which provides some teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

Both the combination and Guide are explicitly directed toward document reports. The combination teaches earning statements, net profit/loss which implies financial calculation Guide teaches that documents can be customized according to the demands and needs of the user and can have embedded in the document creation algorithms for aggregation and calculation of data. It would have been obvious to one of ordinary skill

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in the art at the time of the invention to combine the prior art teachings as known work in one field of endeavor may prompt variations of it for use in either the same field or a different one based on design incentives or other market forces if the variations are predictable to one of ordinary skill in the art.

In reference to Claim 48:

The combination teaches:

(currently amended) The computer-readable recording medium storing a computer program therein set forth in claim 47 (see rejection of claim 47 above), for further causing the system to execute the step of displaying combined account disclosure item data as an option when displaying the combined account disclosure item entry field((para 0043, para 0041, para 0042, para 0036, para 0037)

Although Tak does not explicitly teach combining as account disclosure item as an option, Tak does teach "various kinds of data of business, general affairs, personal affairs..."(para 0004) which suggest the user can chose (i.e. option) what kind of supplementary disclosure data to apply with the digital data. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to include feature of options with respect to account disclosure data as the teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

In reference to Claim 49:

Tak teaches:

(currently amended) A computer-readable recording medium storing a computer program therein ((Tak) para 0022) for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents ((Tak) para 0013, para 0015, para 0026, para 0036), the computer program for causing a system to execute the steps of: accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document ((Tak) para 0043, para 0041, para 0042, para 0029: FIG. 3, FIG. 6, FIG. 11, FIG. 13), and accessing formula item information for correlating a formula item, the formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs ((Tak) FIG. 9; para 0037, para 0050, para 0027); displaying a combined account disclosure item entry field for entering the combined account disclosure item, displaying a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account item, displaying an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns ((Tak) FIG. 9), respectively, and ...registering the basic slip information entered into the entry fields to be stored as correlated business information ((Tak) para 0032, para 0031); ...and displaying a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated...; registering the calculation result item calculated by ... ((Tak) FIG. 9, FIG. 11, FIG. 13); displaying a disclosure item entry field for entering the disclosure items and displaying a disclosure account item

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entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information ((Tak) FIG. 9; para 0026, para 0036); registering the disclosure item information entered into each of the entry fields in the database with correlation there between ((Tak) para 0037, para 0029); and creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information ((Tak) FIG. 9, FIG. 13)

Said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information ((Tak) para 0029, para 0031),... by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject((Tak) FIG. 9, para 0029, para 0031)

The current English translation of Tek suggest does not explicitly teach:

... a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information;..., displaying a formula item entry field for entering calculation formula represented by enumerating the combined account disclosure items,..., by the calculation formula.., the calculation formula in correlation with the calculation formula;... which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees...

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Sek teaches:

... a date entry field for entering a date on which the increase/decrease occurs, so as to prompt for entry of basic slip information((Sek) Col 11-12);... displaying a formula item entry field for entering calculation formula represented by enumerating the combined account disclosure items,... by the calculation formula.., the calculation formula in correlation with the calculation formula;...((Sek) Abstract, Col 7-9)

Tab teaches:

which is information that is legally requested to be disclosed ((Tab) para 0005)

Guide teaches/makes obvious:

...and includes number of stock holdings and increase/decrease in employees ...((Guide) chap 4 , pg. 45, pg. 49, pg 57, Chap 5 pg 80-81, Chap 7 pg. 119, pg. 121-124, 128-129; wherein Guide teaches documents creation incorporates grouping, sorting, calculating, customized values, depending on the information the user formats into the document creation).

Both Tak and Sek are explicitly directed toward accounting legders, accounting results and reports. Tak teaches earning statements, net profit/loss which implies financial calculation. Sek teaches the need for a system to reduce the time taken to create financial documents. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to apply a known technique to a known device (method, or product) ready for improvement to yield predictable results

Tab teaches that financial and business reports contain legal requirement compliance. The combination teaches a system wherein the user can access earning

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statements, Net profit/loss information which would encompass financial and business data. Therefore, as the combination teaches financial and business reports it would have been obvious to at the time of the invention to incorporate the teachings of Tab for compliance which provides some teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214.3

Both the combination and Guide are explicitly directed toward document reports. The combination teaches earning statements, net profit/loss which implies financial calculation. Guide teaches that documents can be customized according to the demands and needs of the user and can have embedded in the document creation algorithms for aggregation and calculation of data. It would have been obvious to one of ordinary skill in the art at the time of the invention to combine the prior art teachings as known work in one field of endeavor may prompt variations of it for use in either the same field or a different one based on design incentives or other market forces if the variations are predictable to one of ordinary skill in the art.

In reference to Claim 50:

The combination teaches:

(currently amended) The computer-readable recording medium storing a computer program therein set forth in claim 49 (see rejection of claim 49 above), the computer program for further causing a system to execute the step of displaying combined account disclosure item data as an option when displaying the combined account disclosure entry field, and displaying subsidiary disclosure item data as an

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option when displaying the subsidiary disclosure item entry field((para 0043, para 0041, para 0042, para 0036, para 0037)

Although Tak does not explicitly teach combining as account disclosure item as an option, Tak does teach "various kinds of data of business, general affairs, personal affairs..."(para 0004) which suggest the user can chose (i.e. option) what kind of supplementary disclosure data to apply with the digital data. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to include feature of options with respect to account disclosure data as the teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214

In reference to Claim 51:

Tak teaches:

(currently amended) A computer-readable recording medium storing a computer program therein((Tak) para 0022) for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents((Tak) para 0013, para 0015, para 0026, para 0036), the computer program for causing a system to execute the steps of: accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document ((Tak) para 0029, para 0021, para 0037, para 0036, para 0048); displaying a combined account disclosure item entry field for entering the combined account disclosure item, an expression unitage entry

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field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and ...on which the increase/decrease occurs, so as to prompt for entry of basic slip information ((Tak) FIG. 9; para 0032, para 0031); registering the basic slip information entered into the entry fields to be stored as correlated business information((Tak) para 0037, para 0029); calculating credit/debit balance in ((Tak) para 0050)...and expression unitage information of the basic slip information upon itemization of the basic slip information with each combined account disclosure item ((Tak) FIG. 9, FIG. 13, FIG. 3-4, FIG. 6); displaying a disclosure item entry field for entering the disclosure items and displaying a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information((Tak) para 0029, para 0031, para 0032); registering the disclosure item information entered into each of the entry fields in the database with correlation there between((Tak) para 0037, para 0029); and creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information ((Tak) FIG. 9, FIG. 13)

Said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information ((Tak) para 0029, para 0031),... by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure

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account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject((Tak) FIG. 9, para 0029, para 0031)

The current English translation of Tek suggest but does not explicitly teach:

... a date entry field for entering a date..., a given period on the basis of date information... which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees...

Sek teaches:

... a date entry field for entering a date..., a given period on the basis of date information... ((Sek) Col 11-12)...

Tab teaches:

which is information that is legally requested to be disclosed ((Tab) para 0005)

Guide teaches/makes obvious:

...and includes number of stock holdings and increase/decrease in employees
...((Guide) chap 4 , pg. 45, pg. 49, pg 57, Chap 5 pg 80-81, Chap 7 pg. 119, pg. 121-124, 128-129; wherein Guide teaches documents creation incorporates grouping, sorting, calculating, customized values, depending on the information the user formats into the document creation).

Both Tak and Sek are explicitly directed toward accounting legders, accounting results and reports. Sek teaches the need for a system to reduce the time taken to create financial documents. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to apply a known technique to a known device (method, or product) ready for improvement to yield predictable results.

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Tab teaches that financial and business reports contain legal requirement compliance. The combination teaches a system wherein the user can access earning statements, Net profit/loss information which would encompass financial and business data. Therefore, as the combination teaches financial and business reports it would have been obvious to at the time of the invention to incorporate the teachings of Tab for compliance which provides some teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214.3

Both the combination and Guide are explicitly directed toward document reports. The combination teaches earning statements, net profit/loss which implies financial calculation. Guide teaches that documents can be customized according to the demands and needs of the user and can have embedded in the document creation algorithms for aggregation and calculation of data. It would have been obvious to one of ordinary skill in the art at the time of the invention to combine the prior art teachings as known work in one field of endeavor may prompt variations of it for use in either the same field or a different one based on design incentives or other market forces if the variations are predictable to one of ordinary skill in the art.

In reference to Claim 52:

The combination teaches:

(New) The computer-readable recording medium storing a computer program therein set forth in claim 51 (see rejection of claim 51 above), the computer program for further causing the system to execute the step of displaying combined account

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disclosure item data as an option when displaying the combined account disclosure item entry field((para 0043, para 0041, para 0042, para 0036, para 0037)

Although Tak does not explicitly teach combining as account disclosure item as an option, Tak does teach "various kinds of data of business, general affairs, personal affairs..."(para 0004) which suggest the user can chose (i.e. option) what kind of supplementary disclosure data to apply with the digital data. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to include feature of options with respect to account disclosure data as the teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

In reference to Claim 53:

Tak teaches:

(currently amended) A computer-readable recording medium storing a computer program therein((Tak) para 0022) for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents ((Tak) para 0013, para 0015, para 0026, para 0036),), the computer program for causing a system to execute the steps of: accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document ((Tak) para 0026, para 0032, para 0029, para 0036, para 0037); displaying a combined account disclosure item entry field for entering the combined account disclosure item, displaying

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a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account item, displaying an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, and ...on which the increase/decrease occurs, so as to prompt for entry of basic slip information ((Tak) para 0036, para 0050, para 0057; FIG. 6, FIG. 9, FIG 13); registering the basic slip information entered into the entry fields to be stored as correlated business information ((Tak) para 0041, para 0042, para 0043, para 0033, para 0029, para 0032); calculating credit/debit balance in ...and expression unitage information of the basic slip information upon itemization of the basic slip information with each combined account disclosure item ((Tak) para 0041, para 0042, para 0043, para 0033, para 0029, para 0032); displaying a disclosure item entry field for entering the disclosure items and displaying disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information((Tak) FIG. 9; para 0026, para 0036); registering the disclosure item information entered into each of the entry fields in the database with correlation there between((Tak) para 0037, para 0029); and creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information ((Tak) FIG. 9, FIG. 13)

Said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to

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include non-accounting information ((Tak) para 0029, para 0031),... by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject((Tak) FIG. 9, para 0029, para 0031)

The current English translation of Tek suggest but does not explicitly teach:

... a date entry field for entering a date..., a given period on the basis of date information ... which is information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees...

Sek teaches:

... a date entry field for entering a date..., a given period on the basis of date information... ((Sek) Col 11-12)...

Tab teaches:

which is information that is legally requested to be disclosed ((Tab) para 0005)

Guide teaches/makes obvious:

...and includes number of stock holdings and increase/decrease in employees
...((Guide) chap 4 , pg. 45, pg. 49, pg 57, Chap 5 pg 80-81, Chap 7 pg. 119, pg. 121-124, 128-129; wherein Guide teaches documents creation incorporates grouping, sorting, calculating, customized values, depending on the information the user formats into the document creation).

Both Tak and Sek are explicitly directed toward accounting legders, accounting results and reports. Sek teaches the need for a system to reduce the time taken to

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create financial documents. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to apply a known technique to a known device (method, or product) ready for improvement to yield predictable results

Tab teaches that financial and business reports contain legal requirement compliance. The combination teaches a system wherein the user can access earning statements, Net profit/loss information which would encompass financial and business data. Therefore, as the combination teaches financial and business reports it would have been obvious to at the time of the invention to incorporate the teachings of Tab for compliance which provides some teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

Both the combination and Guide are explicitly directed toward document reports. The combination teaches earning statements, net profit/loss which implies financial calculation Guide teaches that documents can be customized according to the demands and needs of the user and can have embedded in the document creation algorithms for aggregation and calculation of data. It would have been obvious to one of ordinary skill in the art at the time of the invention to combine the prior art teachings as known work in one field of endeavor may prompt variations of it for use in either the same field or a different one based on design incentives or other market forces if the variations are predictable to one of ordinary skill in the art.

In reference to Claim 54:

The combination teaches:

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(currently amended) The computer-readable recording medium storing a computer program therein set forth in claim 53 (see rejection of claim 53 above), the computer program for further causing the system to execute the step of displaying combined account disclosure item data as an option when displaying the combined account disclosure entry field, and displaying subsidiary disclosure item data as an option when displaying the subsidiary disclosure item entry field((para 0043, para 0041, para 0042, para 0036, para 0037)

Although Tak does not explicitly teach combining as account disclosure item as an option, Tak does teach "various kinds of data of business, general affairs, personal affairs..."(para 0004) which suggest the user can chose (i.e. option) what kind of supplementary disclosure data to apply with the digital data. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to include feature of options with respect to account disclosure data as the teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

In reference to Claim 55:

Tak teaches:

(currently amended) A computer-readable recording medium storing a computer program therein((Tak) para 0022) for creating prescribed disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents((Tak) para 0013, para 0015, para 0026, para 0036), the

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computer program for causing a system to execute the steps of: accessing disclosure section information that correlates a disclosure item of the business information with a disclosure position of the disclosure item in a document ((Tak) para 0029, para 0031, para 0032, para 0036, para 0037, para 0041, para 0042, para 0045), and accessing formula item information for correlating a formula item, the formula item information being combined account disclosure item indicating operation symbols such as addition and subtraction signs ((Tak) FIG. 9; para 0013, para 0015, para 0026, para 0032, para 0029); displaying a combined account disclosure item entry field for entering the combined account disclosure item, displaying a subsidiary disclosure item entry field for entering subsidiary disclosure item indicating auxiliary information added to the combined account item, displaying an expression unitage entry field for entering unitages indicating numeric values of the increase/decrease on credit and debit columns, respectively, andwhich the increase/decrease occurs, so as to prompt for entry of basic slip information((Tak) para 0036, para 0050, para 0057; FIG. 6, FIG. 9, FIG 13); registering the basic slip information entered into the entry fields to be stored as correlated business information ((Tak) para 0041, para 0042, para 0043, para 0033, para 0029, para 0032); calculating credit/debit balance in a ...and expression unitage information of the basic slip information upon itemization of the basic slip information with each combined account disclosure item ((Tak) para 0041, para 0042, para 0043, para 0033, para 0029, para 0032, para 0050);..., and displaying a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated ...((Tak) para 0050, para 0037; FIG. 6, FIG. 9, FIG.

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13) registering the calculation result item calculated...((Tak) para 0036, para 0037, para 0043); displaying a disclosure item entry field for entering the disclosure items and displaying a disclosure account item entry field for entering the combined account disclosure item that corresponds to the disclosure items, so as to prompt for entry of disclosure item information((Tak) FIG. 9; para 0026, para 0036; registering the disclosure item information entered into each of the entry fields in the database with correlation there between((Tak) para 0037, para 0029); and creating the prescribed disclosure documents from the business information on the basis of the disclosure item information and disclosure section information ((Tak) FIG. 9, FIG. 13) Said system managing, when business information expressible in numeric terms is to be managed, at least one combined account disclosure item that is defined by extending a combined account item, represented by an increase/decrease in money, to include non-accounting information ((Tak) para 0029, para 0031),... by configuring the at least one combined account disclosure item with a basic combined account disclosure item indicating a subject of an increase/decrease, a decrease disclosure account item indicating a decrease in the subject, and an increase disclosure account item indicating an increase in the subject((Tak) FIG. 9, para 0029, para 0031)

The current English translation of Tek suggest but does not explicitly teach:

...a date entry field for entering a date on ...given period on the basis of date information..., displaying a formula item entry field for entering calculation formula represented by enumerating the combined account disclosure items..., by the calculation formula..., by the calculation formula in correlation with the calculation formula... which is

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information that is legally requested to be disclosed and includes number of stock holdings and increase/decrease in employees...

Sek teaches:

...a date entry field for entering a date on ((Sek) Col 11-12)... given period on the basis of date information..., displaying a formula item entry field for entering calculation formula represented by enumerating the combined account disclosure items..., by the calculation formula..., by the calculation formula in correlation with the calculation formula...((Tak) Abstract, Col 7-9)

Tab teaches:

which is information that is legally requested to be disclosed ((Tab) para 0005)

Guide teaches/makes obvious:

...and includes number of stock holdings and increase/decrease in employees
...((Guide) chap 4 , pg. 45, pg. 49, pg 57, Chap 5 pg 80-81, Chap 7 pg. 119, pg. 121-124, 128-129; wherein Guide teaches documents creation incorporates grouping, sorting, calculating, customized values, depending on the information the user formats into the document creation).

Both Tak and Sek are explicitly directed toward accounting legders, accounting results and reports. Tak teaches earning statements, net profit/loss which implies financial calculation. Sek teaches the need for a system to reduce the time taken to create financial documents. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to apply a known technique to a known device (method, or product) ready for improvement to yield predictable results.

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Tab teaches that financial and business reports contain legal requirement compliance. The combination teaches a system wherein the user can access earning statements, Net profit/loss information which would encompass financial and business data. Therefore, as the combination teaches financial and business reports it would have been obvious to at the time of the invention to incorporate the teachings of Tab for compliance which provides some teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

Both the combination and Guide are explicitly directed toward document reports. The combination teaches earning statements, net profit/loss which implies financial calculation Guide teaches that documents can be customized according to the demands and needs of the user and can have embedded in the document creation algorithms for aggregation and calculation of data. It would have been obvious to one of ordinary skill in the art at the time of the invention to combine the prior art teachings as known work in one field of endeavor may prompt variations of it for use in either the same field or a different one based on design incentives or other market forces if the variations are predictable to one of ordinary skill in the art.

In reference to Claim 56:

The combination teaches:

(currently amended) The computer-readable recording medium storing a computer program therein set forth in claim 55 (see rejection of claim 55 above), the computer program for further causing the system to execute the step of displaying

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combined account disclosure item data as an option when displaying the combined account disclosure entry field, and displaying subsidiary disclosure item data as an option when displaying the subsidiary disclosure item entry field ((para 0043, para 0041, para 0042, para 0036, para 0037)

Although Tak does not explicitly teach combining as account disclosure item as an option, Tak does teach "various kinds of data of business, general affairs, personal affairs..."(para 0004) which suggest the user can chose (i.e. option) what kind of supplementary disclosure data to apply with the digital data. Therefore, it would have been obvious to one of ordinary skill in the art at the time of the invention to include feature of options with respect to account disclosure data as the teaching, suggestion, or motivation in the prior art that would have led one of ordinary skill to modify the prior art reference or to combine prior art reference teachings to arrive at the claimed invention. See MPEP § 214 3

Conclusion

11. Any inquiry concerning this communication or earlier communications from the examiner should be directed to MARY GREGG whose telephone number is (571)270-5050. The examiner can normally be reached on 4/10.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, James Trammell can be reached on 5712726712. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

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12. Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/M. G./
Examiner, Art Unit 3694

/James P Trammell/
Supervisory Patent Examiner, Art Unit 3694